Rec 664

1873-74
L.B. File No. 1

General Index

Serials 1-2.

Letter Index B

L-B-38-82
B.

Levy of local cess on municipal revenue & other items.

Judgment
Dy

No. 149.

Memorandum.

Letter No 39 dated the 21st May 1874 from the Commissioner of the Mandidroog Division

While submitting with the above, the copy of a letter from the Deputy Commissioner of the Bangalore District, the Commissioner requests instructions as to whether local cess levied on Municipal collections is to be credited to the Municipal or District Funds. The Deputy Accountant General to whom a reference was made on the subject, while expressing his opinion that this cess levied on Municipal collections should be credited to Miscellaneous Local cess recommends that the order of the Chief Commr

may be obtained on the subject.

2 I would not make the Municipality pay any local fund cesses at all, for when once a Municipal fund is formed it at once becomes a local fund in fact and would therefore strike it off altogether This view is, I think, in accordance with the spirit of the Chief Commissioners ruling in para 2 of the Proceedings, the principle of which may also be applied to Municipal Revenues. I would therefore recommend that the items of revenue noted in the margin, and mentioned in the Deputy Commissioner's list may be exempted from the incidence of this cess.

I may however, be permitted to suggest that the Bangalore Municipality may

* Net sale proceeds of trees
— do — town manure
— Sale proceeds of
on pasture lands
forts &c —

© No. 1907 R29. of the 12th July

may be asked to contribute
towards the Educational
Establishments of the
Town as in Madras, where
this system has for the
last two years been intro
-duced with advantage.
The Bangalore Municipal
income has been increasing
of late from the various
surrenders recently made
to it from the state revenue
A recommendation is now
before the Government
of India for transferring
a sum of about Rs. 7,000
forming the survey assessment
(exclusive of the local cesses)
of land situated within
the Municipal limits
and the Chief Commissioner
sanctioning the imposition
of an Import duty on
foreign piece goods would
bring about Rupees 15,000.
It may, however, be said
that the scheme of water
supply

supply would absorb all the increase, but it is a project which, if approved and hopes are entertained of its success can only be undertaken from a loan specially raised, the Municipality gradually paying it off with interest instead of making the whole cost a charge at once upon the present income.

6/6/74

There is no warrant for the levy of local rates or any other municipal income which is likely to find its way into the Exchequer of the Crown

dated 12th July 73
1907 - Rule 29, a Suit
applicable to the
case of Municipal
Election -

2. The Bungalow
Municipality stood
entirely to benefit
for the Election of
its Councillors and
the Pleader may be
addressed on the
subject the Parties
elsewhere being al-
luded to

[signature]

1.6.74

Drafter
9/6/74

[signature]
9/6/74

L 22

1874.

From The Commissioner

To Nandidrug Division

Secretary to Chief Commissioner,

General Department.

Dated 21st May 1874.

Despatched

Received 23 " "

Rec'd 28th " "

Enclosures No. 1

General No. 39

R No.

Submits copy of letter from the Dy: Comr: Bangalore District requesting instructions as to whether Local Cess levied on Municipal Collections is to be credited to the Municipal or District Funds -

To Secretary

Revenue

22-5-74.

Read 15 June 74

No. A 34

Nandidroog Division
Commissioner's Office.
Bangalore 21st May 1874.

To,

The Secretary to the
Chief Commissioner of
Mysore.

Sir,

I have the honor to submit for the orders of the Chief Commissioner copy of letter No. 94 dated 22nd April 1874 from the Deputy Commissioner Bangalore District requesting instructions whether the Local Cess levied on Municipal Collections is to be credited to the Municipal or District Funds.

2. The Deputy Accountant General to whom a reference was made on the subject by the Dy. Commissioner, is of opinion that the cess should be credited to Miscellaneous Local Cesses but in the absence

absence of special instructions he sug-
=gests that the question may be sub-
=mitted for the orders of the Chief
Commissioner.

3. The Municipal Collections are composed of the marginally noted items and the cess is levied only on items Nos. IV, VII & IX.

4 The cess had hitherto been credited to District Funds.

I have the honor to be,
Sir,
Your Most Obdt. Servant.

Asstt.
Off. Commissioner
Sandoway Division

I. Municipal House Tax
II. Sale proceeds of Municipal sites
III Do: Do: of stray cattle
IV Do: Do: of trees.
V. Do: Do: of manure
VI Town Arrayee
VII Fines under cattle Trespass Act
VIII Do: for infringement of Munici-
=pal Rules
IX. Sale proceeds of grass on pas-
=ture lands & on forts &c.
X. Do: of Fort stones or other
Mis: items.

№ 94

Dy: Commissioner's Office
Bangalore 22nd April 1874.

Encl to Sl 1

To,

The Commissioner
Nandidroog Division

Sir,

In reply to a reference from this Office as to whether the Local Cess levied on the Municipal Collections is to be credited to the Municipal or District funds, the Dy: Accountant General, having in the accompanying copy of his docket № 223 dated 18th Instant suggested that the orders of the Chief Commissioner may be obtained, I have the honor to solicit instructions on the subject

I have &c.

(Signed) H. M. S. Magrath
Offg: Dy: Commissioner
Bangalore District

1874

1874.

From,

The Dy: Accountant General

in Mysore

To

The Deputy Commissioner

Bangalore District

Dated 18th April 1874.

No. 223. of 1874: 75.

Your No. 14 of the 14th Instant.

The undersigned is of opinion that the Cess levied on Municipal Collections should be credited to Miscellaneous Local Cess, but in the absence of Special instructions, has the honor to suggest, that the question may be submitted through the Divisional Commissioner for the orders of the Chief Commissioner.

Signed / H. Hudson

Dy: Accts. Gl: of Mysore

Copy.

Attest

Off: Commissioner

Revenue

1874

No. 1930
58

9
L22

3
D

~~From~~

To The Commissioner of the
Min. of Dep.

Dated 15th June 42

Despatched

Received

ENCLOSURES NO.

General No. 1930 ✓
R No. 58

In reply to his No. 398 of the 21st May 1874, States that there is no warrant for the levy of local cess on any item of Imp. Revenue, which is strictly a local fund Collection

Rat

No. 1930
Pg. 58.

15 June 1874

2c

The Commissioner of
the Nandidroog
Division

Sir.

With reference to
your letter No. 39 of the
21st may 1874 requesting
instructions as to what
local cess levied on
municipal collections
is to be credited to the
municipal or district
Funds, I am directed
by the Chf Commr to
state, that there is no
warrant for the levy
of local cess on any
item of municipal
Revenue, which is

staff & local funds
collection.

9 have d/c

Hon. Secretary

PPC. 15/6/74

1992

10/6/74